Systems Audit (Elective-III)

1. **Overview of Information System Auditing**: Effect of Computers on Internal Controls, Effects of Computers on Auditing, Foundations of information Systems Auditing, Conducting an Information Systems Audit.

2. **The Management Control Framework-I**: Introduction, Evaluating the planning Function, Evaluating the Leading Function, Evaluating the Controlling Function, Systems Development Management Controls, Approaches to Auditing Systems Development , Normative Models of the Systems Development Process, Evaluating the Major phases in the Systems Development Process, Programming Management Controls, Data Resource Management Controls.

3. **The Management Control Framework-II**: Security Management Controls, Operations

Management Controls Quality assurance Management Controls.

4. **The Application Control Framework-I**: Boundary Controls, Input Controls, Communication Controls.

5. **The Application Control Framework-II**: Processing Controls, Database Controls, output Controls.

6. **Evidence Collection**: Audit Software, Code Review, Test Data, and Code Comparison, Concurrent Auditing techniques, Interviews, Questionnaires ,and Control Flowcharts. Performance Management tools.

7. **Evidence Evaluation**: Evaluating Asset Safeguarding and Data Integrity, Evaluating System Effectiveness, Evaluating System Efficiency. Information Systems Audit and Management: managing the Information Systems Audit Function,

8.**Case Study**

References

1. D P Dube: Information System Audit and Assurance, TMH, New Delhi,2008

2. Ron Weber, Information Systems Control and Audit, Pearson Education,2009.

3. S.A.Kelkar : Software Project Management, PHI Learning, New Delhi, 2009

4. Royce : Software Project Management, Pearson Education. New Delhi